

EXHIBIT 14

The Honorable Gregory H. Woods
United States District Judge
Southern District of New York
Daniel Patrick Moynihan U.S. Courthouse
500 Pearl Street
New York, New York 10007-1312

Dear Judge Woods:

My name is Marc Vollenweider. I am a Swiss citizen, born and raised in Switzerland. I live in Zug/Switzerland, 40 minutes from Zurich by train, have been married for 31 years, am a father of four grown children (30, 29, 27, 22) and grand-father of our first grand-child. My business career was very straight-forward. After receiving an MSc in Electrical Engineering from the Swiss Federal Institute of Technology, and an MBA from INSEAD, I spent 10 years at McKinsey & Co. In 2001, after two years as a partner at McKinsey, I co-founded a Data Analytics company, Evalueserve (www.evalueserve.com). Over the past 22 years, Evalueserve has grown to approximately 4'700 employees worldwide, and 50% plus of revenues are generated in the US. I was the CEO and director of the company since its inception and remained a director and shareholder of the company after retiring as its CEO in 2018.

My long-term business relationship and friendship with Daniel Wälchli started as a business relationship in 2006 when Dani's then-employer, IHAG Holding AG, acquired a stake in Evalueserve from another investor. For the following 17 years and until today, it evolved into a close personal and family friendship. In general, I don't use the term friendship lightly. A close friend for me is someone who I deeply respect, whose values and ethics are impeccable, both in business and personal life, who has proved his or her trustworthiness in multiple, sometimes difficult situations, who admits mistakes and corrects them, if possible, and most importantly, who has a good heart for people and the society around him. For me, Dani is one of these close friends.

Below, I would like to describe several, very specific situations I could experience first-hand highlighting the very key elements of Dani's character described above.

After IHAG had acquired their stake in Evalueserve, Dani managed the institutional relationship between the two companies for all shareholder-related activities. Already at the time, Dani was always very professional and highly ethical in all aspects of the relationship, making sure the law was followed and the interests of the investors, but most importantly, the interests of Evalueserve's employees were taken care of. Times were not always easy for Evalueserve, especially during the Financial Crisis in 2008-2010, and Dani was always a reliable business partner for the company, and me personally. A specific example: In 2008, we decided to close down our market research division with about 400 employees. Dani and I had several discussions on how to execute and communicate the lay-offs. Dani emphasized several times the need to design the process in an employee-friendly manner having our employees' concerns and interests at heart. For example, the severance packages turned out to be quite a bit more generous than the market average.

After Dani was elected to Board of Directors of Evalueserve a few years later, he became an essential cornerstone in the governance of Evalueserve. Dani brought his rich business experience to the table, helped with his advice, and coached me through sometimes delicate situations when it came to restructurings within Evalueserve. An example: We had to let go a very senior, very loyal

manager, since there was simply no role for him anymore in the company. Dani made sure we had the proper communication plan in place and helped execute the plan. Moreover, he made sure we gave the manager the necessary time to find a new position outside Evalveserve. In addition, Dani always checked that Evalveserve consistently followed proper governance and the law in all jurisdictions we operate in. I strongly trust his judgement and advice.

I would like to highlight his involvement in Evalveserve's CSR (Corporate Social Responsibility) activities. As a company, and personally, we take CSR seriously. Each of our operations hubs is asked to invest significant amounts of money and time into local CSR activities, in our case mostly in the area of education for underprivileged children and young people. As an example, we pay for the private schooling of 600 street children in Delhi, from kindergarten to high-school, and beyond, if they pursue further education. Dani made sure that CSR was always on the Board's agenda, the Board got the CSR reports and allocated a substantial level of budget to the CSR project portfolio.

In one specific situation, Dani went well over and above his normal duties when several of our employees got badly injured in a bus accident on Indian roads on the way to a company offsite.

[REDACTED]
India to meet Himanshu and his family.

Dani flew to [REDACTED]

[REDACTED] and until this day, Himanshu still works at Evalveserve in Chile. Why Chile, and not India? [REDACTED]

[REDACTED] Dani took it onto himself to find a new role for Himanshu in another hub of Evalveserve, and after Himanshu had sufficiently recovered, he got the internal transfer to Chile. I have talked to Himanshu a few weeks ago, and he described to me how he got married to his Chilean wife, and how happy he is as a father of two young children. This would not have happened without Dani's direct leadership and personal involvement. The situation with Dhanishta evolved along similar lines [REDACTED]

Nevertheless, Dani always made sure that she got the right treatment and care, and worked with Evalveserve HR and line management to make sure she got everything she needed. I stress this situation, as Dani did what he did out of his deep conviction and his caring view of life.

Outside of the business context, Dani introduced me to Child's Dream (www.childsdream.org) and their two Swiss founders (former bankers from Hong Kong). Child's Dream is a not-for-profit NGO based in Chiang Mai in Thailand. They have already built, operated and transferred more than 300 schools in the neighboring countries (Laos, Cambodia, Myanmar) and specialized health services (specifically heart surgeries for children). Dani donates regularly and significantly to this organization, and he convinced us to do the same. Both our families visited their operations in Thailand and we were highly impressed by their professionalism in such difficult geographies.

Dani and I have become close personal and family friends, a strong friendship that has lasted beyond his engagement at Evalveserve.

I hope that my limited selection of a few important situations shows Dani's personality and character. He is what I call a 'good guy', a reliable, trustworthy and caring person who, without being selfish at all, cares for others. I would feel honored if you could take the content of this letter into consideration for Dani's sentencing.

Respectfully,

A handwritten signature in blue ink that reads "Marc Vollenweider". The signature is fluid and cursive, with a horizontal line extending from the end of the last name.

Marc Vollenweider, co-founder and board member of Evalueserve

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